



THE COMMONWEALTH OF MASSACHUSETTS
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July 14, 2004

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Ms. Marlene H. Dortch
Office of the Secretary
Federal Communications Commission
445 12th Street S.W., Suite TW-A325
Washington, DC 20554

re: IP-Enabled Services, WC Docket No. 04-36

Dear Ms. Dortch:

Pursuant to the Commission's notice dated June 9, 2004, enclosed is the Massachusetts Office of the Attorney General's reply comment filed today in this docket. This document will be filed by mail and electronically with the Commission's Electronic Comment Filing System and with Qualex International via e-mail.

Sincerely,

Karlen J. Reed
Assistant Attorney General
Utilities Division
617-727-2200 ext. 2414

KJR/kr

Enc.

cc: Qualex International (via e-mail only)
Russell Hanser, FCC (via e-mail)